

## **EXHIBIT A**

**BERNARD L. MADOFF INVESTMENT SECURITIES LLC**

In Liquidation

**DECEMBER 11, 2008<sup>1</sup>**

**REVISED NOTICE OF TRUSTEE'S DETERMINATION OF CLAIM**

March 24, 2010

Jack Kaufman and Phyllis Kaufman J/T WROS  
11348 Ohau Circle  
Boynton Beach, Florida 33437

Dear Jack Kaufman and Phyllis Kaufman J/T WROS:

**PLEASE READ THIS NOTICE CAREFULLY.**

The liquidation of the business of BERNARD L. MADOFF INVESTMENT SECURITIES LLC ("BLMIS") is being conducted by Irving H. Picard, Trustee under the Securities Investor Protection Act, 15 U.S.C. § 78aaa et seq. ("SIPA"), pursuant to an order entered on December 15, 2008 by the United States District Court for the Southern District of New York.

You have received Notice of Trustee's Determination of Claim dated February 24, 2010 and the related Assignment and Release.

On March 9, 2010, your counsel, Parvin Aminolroaya of Seeger Weiss LLP, contacted my legal counsel, Julie A. Kolm of Baker & Hostetler LLP, by telephone and via email, stating that the withdrawal of \$2,000.00 reflected in Table 1 was an error and provided your extremely helpful explanation and documentary support.

Our consultants have reviewed the account and made the necessary correction to Table 1 and this Revised Notice of Trustee's Determination of Claim and the enclosed Revised Assignment and Release reflect such correction.

The Trustee has made the following determination regarding your claim on BLMIS Account No. 1KW142 designated as Claim Number 006571:

Your claim for securities is **DENIED**. No securities were ever purchased for your account.

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<sup>1</sup> Section 78III(7)(B) of SIPA states that the filing date is "the date on which an application for a protective decree is filed under 78eee(a)(3)," except where the debtor is the subject of a proceeding pending before a United States court "in which a receiver, trustee, or liquidator for such debtor has been appointed and such proceeding was commenced before the date on which such application was filed, the term 'filing date' means the date on which such proceeding was commenced." Section 78III(7)(B). Thus, even though the Application for a protective decree was filed on December 15, 2008, the Filing Date in this action is on December 11, 2008.

Your claim is **ALLOWED** for \$50,000.00, which was the balance in your BLMIS Account on the Filing Date based on the amount of money you deposited with BLMIS for the purchase of securities, less subsequent withdrawals, as outlined in Table 1.

<b>TRANSACTION HISTORY</b>			
<b>DATE</b>	<b>TRANSACTION DESCRIPTION</b>	<b>AMOUNT</b>	<b>ADJUSTED AMOUNT</b>
6/1/1995	Trans From 1KW10430	\$99,798.48	\$50,000.00
10/23/1995	Trans From 1KW10430	\$285.79	\$0.00
<b>Total Deposits:</b>		\$100,084.27	\$50,000.00
<b>WITHDRAWALS</b>			
<b>DATE</b>	<b>TRANSACTION DESCRIPTION</b>	<b>AMOUNT</b>	<b>ADJUSTED AMOUNT</b>
6/21/1995	Trans to 1KW10430	(\$2,000.00)	\$0.00
<b>Total Withdrawals:</b>		(\$2,000.00)	\$0.00
<b>Total deposits less withdrawals:</b>		\$98,084.27	\$50,000.00

Your **ALLOWED CLAIM** of \$50,000.00 will be satisfied in the following manner:

The enclosed **ASSIGNMENT AND RELEASE** must be executed, notarized and returned in the envelope provided herewith. Upon receipt of the executed and notarized **ASSIGNMENT AND RELEASE**, the Trustee will fully satisfy your **ALLOWED CLAIM** by sending you a check in the amount of \$50,000.00, with the funds being advanced by Securities Investor Protection Corporation pursuant to section 78fff-3(a)(1) of SIPA.

On March 1, 2010, the United States Bankruptcy Court for the Southern District of New York (Lifland, J.) issued a decision which affirmed the Trustee's Net Investment Method for determining customer claims. The final resolution of this issue is expected to be determined on appeal.

Should a final and unappealable court order determine that the Trustee is incorrect in his interpretation of "net equity" and its corresponding application to the determination of customer claims, the Trustee will be bound by that order and will apply it retroactively to all previously determined customer claims in accordance with the Court's order. Nothing in this Notice of Trustee's Determination of Claim shall be construed as a waiver of any rights or claims held by you in having your customer claim re-determined in accordance with any such Court order.

**PLEASE TAKE NOTICE:** If you disagree with this determination and desire a hearing before Bankruptcy Judge Burton R. Lifland, you **MUST** file your written opposition, setting forth the grounds for your disagreement, referencing Bankruptcy Case No. 08-1789 (BRL) and attaching copies of any documents in support of your position, with the United States Bankruptcy Court **and** the Trustee within **THIRTY DAYS** after March 24, 2010, the date on which the Trustee mailed this notice.

**PLEASE TAKE FURTHER NOTICE:** If you do not properly and timely file a written opposition, the Trustee's determination with respect to your claim will be deemed confirmed by the Court and binding on you.

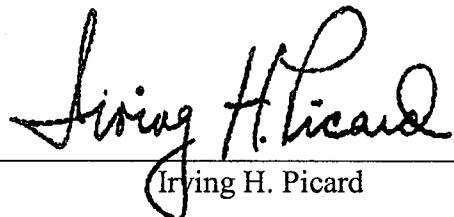
**PLEASE TAKE FURTHER NOTICE:** If you properly and timely file a written opposition, a hearing date for this controversy will be obtained by the Trustee and you will be notified of that hearing date. Your failure to appear personally or through counsel at such hearing will result in the Trustee's determination with respect to your claim being confirmed by the Court and binding on you.

**PLEASE TAKE FURTHER NOTICE:** You must mail your opposition, if any, in accordance with the above procedure, to each of the following addresses:

Clerk of the United States Bankruptcy Court for  
the Southern District of New York  
One Bowling Green  
New York, New York 10004

and

Irving H. Picard, Trustee  
c/o Baker & Hostetler LLP  
45 Rockefeller Plaza  
New York, New York 10111



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Irving H. Picard

Trustee for the Liquidation of the Business of  
Bernard L. Madoff Investment Securities LLC

cc: Christopher Van De Kieft, Esq.  
Parvin Aminolroaya, Esq.  
Seeger Weiss LLP  
One William Street  
New York, New York 1004